

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	
AND MARK J. HENDRIX, REVENUE	:	
OFFICER, INTERNAL REVENUE	:	
SERVICE,	:	
	:	
Plaintiffs,	:	
v.	:	Civil Action
	:	No.
	:	
RICHARD DONALDSON,	:	
	:	
Defendant.	:	

**COMPLAINT TO ENFORCE
INTERNAL REVENUE SUMMONSES**

For their Complaint, the United States of America and Mark J. Hendrix, Revenue Officer, Internal Revenue Service, by their attorneys, allege as follows:

I.

This is a proceeding brought under authority of I.R.C. § 7604 (a), (26 U.S.C. § 7604 (a)), to enforce judicially two Internal Revenue Summonses issued pursuant to Section 7602 to enable plaintiffs to prepare a Collection Information Statement for the defendant, Richard Donaldson, for the years ending December 31, 2004; December 31, 2005; December 31, 2006; December 31, 2007; December 31, 2008; and to prepare income tax returns (Forms 1040) for the defendant, Richard Donaldson, for the years ending December 31, 2009 and December 31, 2010.

II.

Plaintiff Revenue Officer is authorized to issue Internal Revenue Summonses pursuant to Section 7602.

III.

The address of the defendant, Richard Donaldson, is 6146 Durham Road, Pipersville, Pennsylvania, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the collection of the outstanding income tax liabilities (Forms 1040) of the defendant for the years ending December 31, 2004; December 31, 2005; December 31, 2006; December 31, 2007; December 31, 2008 and a determination of the outstanding income tax liabilities (Forms 1040) of the defendant for the years ending December 31, 2009 and December 31, 2010.

V.

On August 11, 2011, a copy of the two Summonses was served upon the defendant, by plaintiff Revenue Officer, by leaving an attested copy of the Summonses taped to the front door of the defendant's last and usual place of abode. The first Summons directed the defendant to appear on the 13th day of September, 2011 at 9:00 a.m. at the office of the Internal Revenue Service, 200 Lakeside Drive, Suite 220, Horsham, Pennsylvania, to testify and produce certain documents and records necessary to prepare a Collection Information Statement for the years ending December 31, 2004, December 31, 2005, December 31, 2006, December 31, 2007, December 31, 2008, as is more fully set forth in the Summons. The second Summons directed the defendant to appear on the 13th day of September, 2011 at 9:00 a.m. at the office of the Internal Revenue Service, 200 Lakeside Drive, Suite 220, Horsham, Pennsylvania, to testify and produce certain documents and records necessary to prepare income tax returns (Forms 1040) for the years ending December 31, 2009, and December 31, 2010, as is more fully set forth in the Summons. The original two Summonses served upon the defendant are attached hereto and incorporated herein as Exhibit 1.

VI.

The defendant did not appear on September 13, 2011. The Declarations of plaintiff Revenue Officer reciting the failure to comply with the Summonses are attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the collection of the outstanding income tax liabilities (Forms 1040) of the defendant for the years ending December 31, 2004; December 31, 2005; December 31, 2006; December 31, 2007; December 31, 2008, that the defendant be required to testify and produce those records and documents demanded by the Summonses, which are not in the possession of the plaintiffs. It also was and continues to be essential to the determination of the outstanding income tax liabilities (Forms 1040) of the defendant for the years ending December 31, 2009 and December 31, 2010, that the defendant be required to testify and produce those records and documents demanded by the Summonses, which are not in the possession of the plaintiffs.

VIII.

As indicated above, the investigation is being conducted for the legitimate purpose and the information sought may be relevant to that purpose. The plaintiffs have complied with the administrative procedures required by the Internal Revenue code of 1986, as amended.


WHEREFORE, plaintiffs respectfully pray:

1. That this Court enter an Order directing the defendant to show cause why he should not comply with and obey the aforementioned Summonses in each and every requirement thereof.

2. That the Court enter an order directing the defendant to obey there aforementioned Summonses in each and every requirement thereof and to order the he testify, produce th books, records, and other information as called for by the Summonses before Plaintiff Revenue Officer or any other properly designated officer of the Internal Revenue Service.
3. That the United States recover its cost in maintaining this action.
4. That the Court render such other and further relief as is just and proper.

Respectfully submitted:

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Dated: July 11, 2012